

FINANCIAL MANAGEMENT OFFICE (HCAJ2)

(1) Provides leadership and coordination in the development and administration of CDC's financial management policies; (2) develops budget submissions for CDC; (3) collaborates with CDC's Office of Program Planning and Evaluation in the development and implementation of long-range program and financing plans; (4) participates in budget reviews and hearings; (5) manages CDC's system of internal budgetary planning and control of funds; (6) develops and implements CDC-wide budgetary, accounting, and fiscal systems and procedures; (7) conducts CDC-wide manpower management (including productivity measurement) activities; provides accounting and auditing services; (8) prepares financial reports; (10) serves as the focal point for domestic and international travel policy, procedures and interpretation; (11) provides legislation reference services; (12) plans, directs, and conducts internal quality assurance reviews; (13) analyzes data and makes recommendations to assure effective safeguards are in place to prevent fraud, waste and abuse; (14) assists in identifying or conducting special financial management training programs; and (15) maintains liaison with the Office of the Secretary, Department of Health and Human Services, and other Government organizations on financial management matters. (Approved: August 28, 2003)

Office of the Director (HCAJ21)

(1) Provides leadership and guidance in all areas of financial management; (2) serves as a CDC witness in budget hearings before Committees of Congress, Office of Management and Budget, and Department of Health and Human Services; (3) Participates with top management in program planning and policy determinations, evaluations conferences, and decisions concerning financial resources; (4) provides a centralized source for current information on financial management legal and regulatory requirements governing the prevention and control of diseases; (5) advises the CDC Deputy Director for Program Management concerning reprogramming of funds; and (6) provides consultation and assistance in financial management to State and local health departments when requested by CDC officials. (Approved: August 28, 2003)

Accounting Branch (HCAJ22)

(1) In conjunction with the Financial Policy and Internal Quality Assurance Activity, develops accounting and travel policies and procedures for CDC; (2) provides financial information for management purposes, effective control and accountability of all funds, and suitable integration of CDC accounting with the accounting operations of the U.S. Treasury; (3) coordinates activities of the Accounting Branch with the FMO Director, the FMO Budget Branch, the FMO Financial Services Branch, the Financial Policy and Internal Quality Assurance Activity, and the FMO Financial Systems Branch; (4) coordinates accounting and travel policy issues with the HHS Office of Financial Policy; (5) reviews and develops accounting systems to comply with requirements of HHS and the General Accounting Office and maintains an integrated system of accounts to meet the budgetary and accounting requirements of CDC; (6) reviews and implements the legal, accounting and reporting requirements of the Chief Financial Officers' Act, the Federal Managers' Financial Integrity Act, the Principles of Appropriation Law and other regulatory requirements; (7) compiles all accounting information for the 5-Year Financial Management Plan which provides CDC's financial management vision and objectives for the

ensuing 5 year period; (8) develops strategies for employee training and professional development; and (9) compiles and submits the annual financial statements required by the Chief Financial Officers' Act. (Approved: August 28, 2003)

Debt and Property Management Section (HCAJ223)

(1) Compiles and submits the quarterly HHS Debt Management report which reports the status of all unpaid debts due to CDC from the public; (2) compiles and submits the annual Treasury report of debts due to CDC; (3) performs all debt collection activities in accordance with the Debt Collection Act of 1982 and in accordance with requirements provided by HHS; (4) prepares customer billings; (5) collects and records all amounts billed to customers; (6) controls billings and collections processed on the On-line Payment and Collection System (OPAC/IPAC) related to debt collection; (7) reconciles accounts receivable subsidiary records to the CDC general ledger receivable accounts; (8) coordinates CDC's debt collection activities with FMO's Financial Services Branch and with CDC program administrative offices; (9) coordinates all debt collection activities with the U.S. Justice Department and with private collection agencies; (10) prepares and controls daily deposits which are delivered to the Federal Reserve Bank; (11) performs property accounting activities including maintenance of general ledger property accounts and reconciliation with the CDC Personal Property System; and (12) maintains travel advance records and reconciles subsidiary records to general ledger advance accounts. (Approved: August 28, 2003)

Cincinnati Accounting Section (HCAJ222)

(1) Maintains a system of accounts to meet the budgetary and accounting requirements of the NIOSH accounting point; (2) provides financial information for management purposes, effective control and accountability of all accounting point funds, and integration of NIOSH accounting with the accounting and reporting operations of CDC and the U.S. Treasury; (3) coordinates the NIOSH accounting point accounts payable and receivable activities including auditing of vouchers; (4) reviews the NIOSH accounting point system for compliance with CDC, HHS and General Accounting Office requirements; and (5) reconciles NIOSH accounting point general ledger accounts including cash, property and receivables. (Approved: August 28, 2003)

General Ledger Section (HCAJ224)

(1) Compiles and submits the Report of Budget Execution which reports the obligations incurred against the current year appropriation; (2) compiles and submits the monthly Statement of Transactions report to the U.S. Treasury which reports the CDC cash disbursements by appropriation; (3) reconciles general ledger cash accounts with the U.S. Treasury monthly disbursements and receipts; (4) performs daily maintenance on the general ledger accounts including the asset, liability, capital and budgetary accounts; (5) makes recommendations for improvements to the accounting system and monitors internal controls; (6) analyzes the general ledger accounts, prepares system-wide reconciliations and interprets the effect of transactions on the CDC's financial resources; (7) develops new reports to support budget requirements and to support the needs of CDC management; (8) controls input of all funding transactions; (9) performs daily maintenance of accounting system tables; and (10) controls grant awards

processed through the Payment Management System (PMS) including submission of grant obligations to PMS, recording of disbursements received from PMS and reconciliation of the general ledger accounts. (Approved: August 28, 2003)

Budget Execution Branch (HCAJ23)

(1) Promotes structured, ongoing partnerships between the CIOs, FMO leadership, Lead Budget Analysts, and Budget Execution staff; (2) provides leadership, consultation, guidance, and advice on budgetary matters for the CDC through senior advisory leadership roles in partnership with FMO and CIO Directors; (3) provides submission and execution of the CDC budget within the framework of HHS, OMB, Congressional regulations, and policies of the CDC Office of the Director; (4) supports the functions provided by the Budget Oversight and Analysis Activity and Budget Execution Services Activity; (5) provides leadership, consultation, guidance and advice on financial policy and internal quality assurance matters for CDC; (6) develops, analyzes, and evaluates financial management policies, guidelines, and services which have CDC-wide impact; (7) works with personnel from all disciplines within CDC to identify the areas in which financial policy needs to be strengthened; (8) reviews, assesses, and recommends financial policy that is consistent with internal controls and the hierarchy of Federal and Department of Health and Human Services policies and procedures; (9) ensures that resources are safeguarded against fraud, waste, and abuse; managed economically and efficiently; and desired results are achieved; (10) reviews and independently assesses the soundness, adequacy, and application of budgetary and accounting controls; (11) reviews the reliability and integrity of financial and budget information and the means used to identify, measure, classify, and report such information; (12) reviews the adequacy and effectiveness of systems and procedures having an impact on expenditures of funds and use of resources; and (13) assesses the reliability and accuracy of accounting and budgetary data and reports. (Approved September 29, 2004)

Budget Oversight and Analysis Activity (HCAJ232)

(1) Supports the formulation of CDC's annual budget and provides agency-level and departmental budget execution functions and reporting; (2) oversees budget execution services provided to terrorism and stockpile, global health, and OD/OCOO functions; (3) develops standard operating procedures for budget processes, collaborates with the Chief Learning Officer and Corporate University to develop appropriate training, and provides technical assistance in the interpretation of rules and regulations. (Approved September 29, 2004)

Budget Execution Services Activity (HCAJ233)

(1) Provides budget execution services to CIOs; (2) coordinates budget services through formalized and integrated communication with CIO programs throughout its service offering to ensure effective and efficiently delivery of services to its customers; (3) supports the formulation of CIO annual budgets, develops spending plans, and manages budget execution activities ensuring funds are expended in accordance with Congressional intent. (Approved September 29, 2004)

Financial Systems Branch (HCAJ25)

(1) Responsible for the analysis, design, programming, implementation, enhancement and documentation of automated accounting systems and subsystems for FMO; (2) provides consultative services to systems implementers within CDC, the Department and other Federal agencies on a broad range of issues including policy, data integrity, systems integration and interfacing issues as they relate to financial management systems; (3) provides technical support and assistance to various committees, teams and users in the integration with FMO financial systems and the access and interpretation of financial system data; and (4) responsible for financial systems application software and support utilized within the Financial Management Office and used officially across CDC. (Approved: 11/10/2003)

Financial Services Branch (HCAJ26)

(1) In conjunction with the Financial Policy and Internal Quality Assurance Activity, develops and implements policies and procedures for all accounts payable and disbursement functions at CDC; (2) coordinates activities of the Financial Services Branch with the FMO Director, FMO Accounting Branch, FMO Budget Branch, FMO Financial Policy and Internal Quality Assurance Activity, and FMO Financial Systems Branch; (3) coordinates the development of new financial systems to automate accounts payable and disbursement operations, and maintains and serves as the CDC focal point on all existing automated payment and disbursement systems; (4) reviews obligation documents and payment requests from a variety of private sector and government sources to determine the validity and legality of the requests, and provides electronic authorization to the Department of the Treasury to issue checks or electronic funds transfers for valid payment requests; (5) compiles and submits a variety of cash management and travel reports required by the Department of the Treasury and various other outside agencies; (6) acts as liaison with the CIOs and outside customers to provide financial information, resolve problems and provide training and advice on payment, travel and disbursement issues; (7) serves as the CDC subject matter expert on all financial matters dealing with international travel, assignments and payments; and (8) analyzes internal reports to provide management information on topics such as interest expenses, workload, and various other performance indicators. (Approved: August 28, 2003)

Cash Management and Quality Control Section (HCAJ262)

(1) Overall responsibility for policies, procedures, internal controls and systems related to section payment and disbursement activities; (2) analyzes and reconciles disbursements made for CDC by other Federal activities, and insures that disbursements are consistent with Federal Appropriations Law requirements, GAO policies, interagency elimination entry requirements, and other governing financial regulations; (3) overall responsibility for all financial matters dealing with international travel, assignments and payments; (4) serves as the focal point at CDC for vendor, employee and CIO payment and disbursement questions and resolution of payment and disbursement problems; (5) acts as CDC liaison on all payment issues related to the implementation of the Government Purchase Card Program; (6) maintains contract advance records and coordinates the recording and reconciling of subsidiary records to general ledger advance accounts; (7) serves as the CDC focal point for cashier and imprest fund issues; (8) analyzes year-end unliquidated obligations for compliance with Federal Appropriations Laws

and the Economy Act, and recommends funding changes to CIO's; and (9) prepares and reconciles all U.S. Treasury Department reports and transmissions and serves as the primary point of contact for all U.S. Treasury issues; (10) performs ongoing quality control reviews of various payment and disbursement processes and systems in the Financial Services Branch, including reviews to ensure compliance with the Prompt Payment Act and to validate the legality, propriety and accounting treatment of travel and non-travel payments at CDC, including reviews of payments processed by the Cincinnati office; (11) identifies recurring problems in payment processes and recommends corrective actions or identifies required training to correct the deficiency; (12) serves as the focal point for all Federal Income Tax issues for CDC payments, reconciles tax withholding general ledger accounts, and prepares all monthly, quarterly and annual reports to the Internal Revenue Service; and (13) establishes local policy and procedures on electronic payments and maintains the automated file containing vendor payment address and banking information. (Approved: August 28, 2003)

Payment and Travel Services Section (HCAJ263)

(1) Develops and implements policies and procedures related to payment processes and systems and ensures appropriate internal controls are in place and functioning to ensure the integrity and legality of CDC payments; (2) analyzes and approves payment for all equipment, supplies, travel, transportation and services procured by CDC, and ensures the validity, legality and proper accounting treatment of expenditures processed through the Accounts Payable module of the CDC Financial Management System; (3) provides expert level guidance, oversight, and interpretation of policies, laws, rules and regulations for the CIO's on all aspects of travel procedures and policies at CDC, including the use of the automated travel system, local travel, domestic and foreign temporary duty travel, and change of station travel for civil service employees, foreign service employees, commissioned officers, CDC fellows, etc.; (4) serves as the Subject Matter Expert and focal point for the development of new financial systems to automate accounts payable operations and serves as the focal point for payment systems issues for CDC; (5) researches and analyzes appropriations law issues at CDC and provides guidance consistent with legal and regulatory guidelines; (6) compiles and submits a variety of management and payment performance reports required by various outside agencies; (7) analyzes various internal reports to provide management information on topics such as interest expenses, workload, and various other performance indicators; (8) coordinates all aspects of CDC's Electronic Commerce Program in the Financial Services Branch; and (9) analyzes a variety of accounting and travel system reports to ensure that obligations are liquidated in a timely manner. (Approved: August 28, 2003)